



COVID-19 Relief for Real Estate: Ohio Enacts Special Procedure to Reduce Real Estate Tax Values for Properties Impacted by COVID-19 or Associated State Orders

APRIL 2021

On April 27, 2021, Ohio Governor Mike DeWine signed [Ohio Senate Bill 57](#) into law, effective July 26, 2021. The new law allows an owner of property impacted by COVID-19 or associated state orders to file a special board of revision valuation complaint with a tax valuation date of October 1, 2020 to allow for the consideration of COVID-19 associated impacts to the property. Under previous law, the tax year 2020 valuation date was January 1, 2020 – before many properties were impacted by COVID-19 and before any associated state orders were implemented.

Property owners will have until August 25, 2021 to file this special valuation complaint for tax year 2020. (The existing deadline was March 31, 2021.) In order to file this special valuation complaint, the claimed reduction in value cannot be a general claim based on market conditions, but must be related to specific circumstances that apply to the specific property. The request for reduction must allege with particularity that the property value decreased between January 1, 2020 and October 1, 2020 as a result of COVID-19 or associated state orders. Failure to comply with these requirements in the special valuation complaint will result in a dismissal of the complaint.

Additionally, the new law addresses a long-standing question as to whether commercial or industrial tenants may file valuation complaints. It specifically allows such tenants to do so if they pay the entire amount of taxes on the property and the landlord has authorized the tenant to file valuation complaints.

The new law attempts to address the practical problem that COVID-19 did not begin to impact property values until after January 1, 2020 and, in most cases, after the middle of March when the State of Ohio began issuing orders prohibiting the operation of certain businesses.

This law will be particularly helpful to hard-hit industries such as retail, restaurant, entertainment, and hospitality businesses.

If you have any questions on Senate Bill 57 and the special valuation complaint, please contact us.

Additional Information

For more information, please contact:

- [John P. Slagter](mailto:john.slagter@tuckerellis.com) | 216.696.5863 | john.slagter@tuckerellis.com
- [Anthony R. Vacanti](mailto:tony.vacanti@tuckerellis.com) | 216.696.2093 | tony.vacanti@tuckerellis.com

This Client Alert has been prepared by Tucker Ellis LLP for the use of our clients. Although prepared by professionals, it should not be used as a substitute for legal counseling in specific situations. Readers should not act upon the information contained herein without professional guidance.

© 2025 Tucker Ellis LLP, All rights reserved.